

## ABSTRACT OF THE DISCLOSURE

A polarizing element provided with a layer including liquid crystals and a polarizer having a transmission axis. The polarizing element of the present invention is structured such that liquid crystal molecules in the aforementioned liquid crystal layer have a chiral smectic texture of a helical configuration with respect to a axis, the axis is not along a direction normal to a surface of the liquid crystal layer (a z-direction), and a direction of an orthogonal projection of the axis onto the surface of the liquid crystal layer is substantially at  $90^\circ$  to the polarizer's transmission axis.

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